

Annual Audit and
Financial Report
(DCED-CLGS-30)

December 31
2022

Borough of Orwigsburg, Schuylkill County



INDEPENDENT AUDITOR'S REPORT

Borough Council
Borough of Orwigsburg, Schuylkill County
Orwigsburg, Pennsylvania

President Judge of the Court of Common Pleas

Secretary of the Department of Community and Economic Development

Qualified Opinion

We have audited the accompanying financial statements of Borough of Orwigsburg, Schuylkill County, Pennsylvania, which comprise the balance sheet as of December 31, 2022, and the related statement of revenues and expenditures, debt statement and statement of capital expenditures for the year then ended, and the related notes to the financial statements in the format prescribed by the Department of Community and Economic Development of the Commonwealth of Pennsylvania.

In our opinion, except for the effects of not properly supporting the pension liability and related deferred inflows of resources and deferred outflows of resources as discussed in the Basis for Qualified Opinion section of our report, the financial statements referred to above present fairly, in all material respects, the financial position of the Borough of Orwigsburg, Schuylkill County Pennsylvania, as of December 31, 2022, and the changes in financial position and related debt statement and statement of capital expenditures for the year then ended, in accordance with the financial reporting provisions of the accrual/modified accrual basis of accounting within the format prescribed by the Department of Community and Economic Development of the Commonwealth of Pennsylvania described in Note 1.

Basis for Qualified Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Borough of Orwigsburg, Schuylkill County, Pennsylvania, and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion.

As explained in Notes to the financial statements, the pension liability and the deferred inflow of resources, deferred outflow of resources and expenses related to pension liability for Borough of Orwigsburg are not properly supported in the financial statements. Accounting principles generally followed for the accrual/modified accrual basis of accounting require the pension liability and related

deferred inflow of resources and deferred outflow of resources for an agent multiple employer plan to be supported by procedures testing the plan's allocation of fiduciary net position to each employer. This was not available for the plan year ended December 31, 2021 which was used for the recording of the pension activity for the Borough. The effects on the accompanying financial statements of the failure of the pension plan to provide evidence supporting the testing of the plan's allocation of fiduciary net position to the employer for the pension liability and related deferred inflow of resources and deferred outflow of resources have not been determined.

Emphasis of Matter - Basis of Accounting

We draw attention to Note 1 of the financial statements, which describes the basis of accounting. The financial statements are prepared on the accrual/modified accrual basis of accounting within the format prescribed by the Department of Community and Economic Development of the Commonwealth of Pennsylvania, which is a basis of accounting other than accounting principles generally accepted in the United States of America. As a result, the financial statements may not be suitable for another purpose. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the accrual/modified accrual basis of accounting within the financial reporting provisions of the Department of Community and Economic Development of the Commonwealth of Pennsylvania described in Note 1, and for determining that the accrual/modified accrual basis of accounting is an acceptable basis for preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Borough of Orwigsburg's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Borough of Orwigsburg's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings and certain internal control related matters that we identified during the audit.

Restriction on Use

This report is intended solely for the information and use of Borough Council, management of Borough of Orwigsburg, President Judge and Court of Common Pleas, and the Secretary of the Department of Community and Economic Development of the Commonwealth of Pennsylvania and is not intended to be and should not be used by anyone other than those specified parties.

Smith & Elliott Heams Company, LLC

Carlisle, Pennsylvania
April 4, 2023

2022 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT

541173 ORWIGSBURG BORO, SCHUYLKILL COUNTY

		Governmental Funds				Proprietary Funds		Fid. Fund	Account Groups		Total
		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	General Fixed Assets	General Long Term Debt	Memorandum Only
Assets and Other Debits											
100-120	Cash and Investments	251,232	128,166	1,403,066		4,163,188					5,945,652
140-144	Tax Receivable	210,188	3,603								213,791
121-129, 145-149	Accounts Receivable (excluding taxes)	97,972				472,124					570,096
130.00	Due From Other Funds		28			6,506					6,534
131-139, 150-159	Other Current Assets					7,729					7,729
160-169	Fixed Assets					7,899,742					7,899,742
180-189	Other Debits					113,029					113,029
Total Assets and Other Debits		559,392	131,797	1,403,066		12,662,318					14,756,573

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ORWIGSBURG BORO, SCHUYLKILL County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2022

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only

REVENUES

Taxes									
301.00	Real Estate Taxes	738,378	69,449						807,827
305.00	Occupation Taxes (levied under municipal code)								
308.00	Residence Taxes (levied by cities of the 3rd Class)								
309.00	Regional Asset District Sales Tax (Allegheny County municipalities only)								
310.00	Per Capita Taxes	20,200							20,200
310.10	Real Estate Transfer Taxes	84,161							84,161
310.20	Earned Income Taxes / Wage Taxes	522,610							522,610
310.30	Business Gross Receipts Taxes								
310.40	Occupation Taxes (levied under Act 511)	5,069							5,069
310.50	Local Services Tax **	73,170							73,170
310.60	Amusement / Admission Taxes								
310.70	Mechanical Device Taxes								
310.90	Other: _____								
	Other: _____								
Total Taxes		1,443,588	69,449						1,513,037

Licenses and Permits									
320-322	All Other Licenses and Permits	1,680							1,680
321.80	Cable Television Franchise Fees	66,673							66,673
Total Licenses and Permits		68,353							68,353

Fines and Forfeits									
330-332	Fines and Forfeits	36,342							36,342
Total Fines and Forfeits		36,342							36,342

ORWIGSBURG BORO, SCHUYLKILL County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2022

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only

REVENUES

Interest, Rents and Royalties									
341.00	Interest Earnings	1,890	38	2,503		71,440			75,871
342.00	Rents and Royalties	48,837				13,587			62,424
Total Interest, Rents and Royalties		50,727	38	2,503		85,027			138,295

Federal									
351.03	Highways and Streets								
351.09	Community Development								
351.00	All Other Federal Capital and Operating Grants								
352.01	National Forest								
352.00	All Other Federal Shared Revenue and Entitlements	155,469							155,469
353.00	Federal Payments in Lieu of Taxes								
Total Federal		155,469							155,469

State									
354.03	Highways and Streets								
354.09	Community Development								
354.15	Recycling / Act 101								
354.00	All Other State Capital and Operating Grants	11,024							11,024
355.01	Public Utility Realty Tax (PURTA)	1,317							1,317
355.02-355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		103,765						103,765
355.04	Alcoholic Beverage Licenses	400							400
355.05	General Municipal Pension System State Aid	98,429							98,429
355.07	Foreign Fire Insurance Tax Distribution		16,988						16,988
355.08	Local Share Assessment/Gaming Proceeds								
355.09	Marcellus Shale Impact Fee Distribution								

ORWIGSBURG BORO, SCHUYLKILL County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2022

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only

REVENUES

State									
355.00	All Other State Shared Revenues and Entitlements								
356.00	State Payments in Lieu of Taxes								
Total State		111,170	120,753						231,923

Local Government Units									
357.03	Highways and Streets								
357.00	All Other Local Governmental Units Capital and Operating Grants								
358.00	Local Government Unit Shared Payments for Contracted Intergovernmental Services								
359.00	Local Governmental Units and Authorities Payments in Lieu of Taxes	13,651							13,651
Total Local Government Units		13,651							13,651

Charges for Service									
361.00	General Government	900							900
362.00	Public Safety	5,830	5,250						11,080
363.20	Parking								
363.00	All Other Charges for Highway & Street Services	10,194							10,194
364.10	Wastewater / Sewage (including connection / tapping fees, sewer usage charges, reserve capacity fee, etc.)					859,824			859,824
364.30	Solid Waste Collection and Disposal Charge (trash)					388,672			388,672
364.60	Host Municipality Benefit Fee for Solid Waste Facility								
364.00	All Other Charges for Sanitation Services								
365.00	Health								
366.00	Human Services								
367.00	Culture and Recreation								
368.00	Airports								

ORWIGSBURG BORO, SCHUYLKILL County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2022

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only

REVENUES

Charges for Service								
369.00	Bars							
370.00	Cemeteries							
372.00	Electric System							
373.00	Gas System							
374.00	Housing System							
375.00	Markets							
377.00	Transit Systems							
378.00	Water System				795,323			795,323
379.00	All Other Charges for Service							
Total Charges for Service		16,924	5,250		2,043,819			2,065,993

Unclassified Operating Revenues								
383.00	Special Assessments							
386.00	Escheats (sale of personal property)							
387.00	Contributions and Donations from Private Sectors	2,050		56,000				58,050
388.00	Fiduciary Fund Pension Contributions							
389.00	All Other Unclassified Operating Revenues	3,657						3,657
Total Unclassified Operating Revenues		5,707		56,000				61,707

Other Financing Sources								
391.00	Proceeds of General Fixed Asset Disposition			90,100				90,100
392.00	Interfund Operating Transfers	40,250		122,849		82,775		245,874
393.00	Proceeds of General Long-Term Debt	691,000		425,000				1,116,000
394.00	Proceeds of Short Term-Debt							

ORWIGSBURG BORO, SCHUYLKILL County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2022

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only

REVENUES

Other Financing Sources								
395.00	Refunds of Prior Year Expenditures	1,783						1,783
Total Other Financing Sources		733,033		637,949		82,775		1,453,757

TOTAL REVENUES

2,634,964	195,490	696,452		2,211,621			5,738,527
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EXPENDITURES

General Government								
400.00	Legislative (Governing) Body	3,167		1,229				4,396
401.00	Executive (Manager or Mayor)	32,081						32,081
402.00	Auditing Services / Financial Administration	13,656						13,656
403.00	Tax Collection	17,811	437					18,248
404.00	Solicitor / Legal Services	4,182						4,182
405.00	Secretary / Clerk	28,013						28,013
406.00	Other General Government Administration	60,334						60,334
407.00	IT-Networking Services-Data Processing							
408.00	Engineering Services	473						473
409.00	General Government Buildings and Plant	797,758		345,104				1,142,862
Total General Government		957,475	437	346,333				1,304,245

Public Safety

410.00	Police	519,455		47,831				567,286
411.00	Fire	30,000	27,608					57,608
412.00	Ambulance / Rescue	5,000						5,000
413.00	UCC and Code Enforcement	19,841						19,841

ORWIGSBURG BORO, SCHUYLKILL County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2022

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only

EXPENDITURES

Public Safety									
414.00	Planning and Zoning	35,109							35,109
415.00	Emergency Management and Communications								
416.00	Militia and Armories								
417.00	Examination of Licensed Occupations								
418.00	Public Scales (weights and measures)								
419.00	Other Public Safety								
Total Public Safety		609,405	27,608	47,831					684,844

Health and Human Services									
420.00-425.00	Health and Human Services								
Total Health and Human Services									

Public Works - Sanitation									
426.00	Recycling Collection and Disposal								
427.00	Solid Waste Collection and Disposal (garbage)				397,859				397,859
428.00	Weed Control								
429.00	Wastewater / Sewage Treatment and Collection				677,095				677,095
Total Public Works - Sanitation					1,074,954				1,074,954

Public Works - Highways and Streets									
430.00	General Services - Administration	223,734							223,734
431.00	Cleaning of Streets and Gutters	3,700							3,700
432.00	Winter Maintenance – Snow Removal	17,570							17,570
433.00	Traffic Control Devices	7,572							7,572
434.00	Street Lighting	28,639							28,639

ORWIGSBURG BORO, SCHUYLKILL County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2022

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only

EXPENDITURES

Public Works - Highways and Streets

435.00	Sidewalks and Crosswalks							
436.00	Storm Sewers and Drains	32,155	122,893					155,048
437.00	Repairs of Tools and Machinery							
438.00	Maintenance and Repairs of Roads and Bridges	108,768						108,768
439.00	Highway Construction and Rebuilding Projects							
Total Public Works - Highways and Streets		422,138	122,893					545,031

Other Public Works Enterprises

440.00	Airports							
441.00	Cemeteries							
442.00	Electric System							
443.00	Gas System							
444.00	Markets							
445.00	Parking							
446.00	Storm Water and Flood Control							
447.00	Transit System							
448.00	Water System				728,311			728,311
449.00	Water Transport and Terminals							
Total Other Public Works Enterprises					728,311			728,311

Culture and Recreation

451.00	Culture-Recreation Administration	100,425						100,425
452.00	Participant Recreation			47,070				47,070
453.00	Spectator Recreation							
454.00	Parks	12,997						12,997

ORWIGSBURG BORO, SCHUYLKILL County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2022

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only

EXPENDITURES

Culture and Recreation									
455.00	Shade Trees			329					329
456.00	Libraries	10,000							10,000
457.00	Civil and Military Celebrations	6,000							6,000
458.00	Senior Citizens' Centers	11,000							11,000
459.00	All Other Culture and Recreation	66,526							66,526
Total Culture and Recreation		206,948		47,399					254,347

Community Development									
461.00	Conservation of Natural Resources								
462.00	Community Development and Housing								
463.00	Economic Development								
464.00	Economic Opportunity								
465-469	All Other Community Development								
Total Community Development									

Debt Service									
471.00	Debt Principal (short-term and long-term)	20,644		1,067					21,711
472.00	Debt Interest (short-term and long-term)	11,164		8,071		290			19,525
475.00	Fiscal Agent Fees			6,578					6,578
Total Debt Service		31,808		15,716		290			47,814

Employer Paid Benefits and Withholding Items									
481.00	Employer Paid Withholding Taxes and Unemployment Compensation	49,200							49,200
482.00	Judgments and Losses								
483.00	Pension / Retirement Fund Contributions	119,130							119,130

ORWIGSBURG BORO, SCHUYLKILL County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2022

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only

EXPENDITURES

Employer Paid Benefits and Withholding Items									
484.00	Worker Compensation Insurance	5,797							5,797
487.00	Other Group Insurance Benefits	128,363							128,363
Total Employer Paid Benefits and Withholding Items		302,490							302,490

Insurance									
486.00	Insurance, Casualty, and Surety	22,359							22,359
Total Insurance		22,359							22,359

Unclassified Operating Expenditures									
488.00	Fiduciary Fund Benefits and Refunds Paid								
489.00	All Other Unclassified Expenditures								
Total Unclassified Operating Expenditures									

Other Financing Uses									
491.00	Refund of Prior Year Revenues								
492.00	Interfund Operating Transfers	147,849		98,025					245,874
493.00	All Other Financing Uses	414							414
Total Other Financing Uses		148,263		98,025					246,288

TOTAL EXPENDITURES	2,700,886	150,938	555,304		1,803,555				5,210,683
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EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES	-65,922	44,552	141,148		408,066				527,844
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ORWIGSBURG BORO

December 31, 2022

DEBT STATEMENT

OUTSTANDING BONDS AND NOTES

Listed below are all currently outstanding bond and note issues according to our files, excluding bond issues redeemed or refunded and defeased. Please show the principal payments and make any other necessary corrections and additions.

Purpose	Bond (B) Capital Lease (C) Lease Rental (L) Note (N)	Issue Year (yyyy)	Maturity Year (yyyy)	Original Amount of Issue	Outstanding Beginning of Year (1)	Principal Incurred This Year	Principal Paid This Year	Current Year Accretion on Compound Interest Bonds	Outstanding at Year End (1)	Plus (less) Unamortized Premium (Discount)	Total Balance
General Obligation Bonds and Notes											
CURBS	Note	2016	2021	85,000	42,777		8,667		34,110		34,110
FORD SUV	Note	2019	2022	34,940	11,977		11,977		0		0
GO BOND	Bond	2020	2045	10,840,000	10,150,000		310,000		9,840,000	-752,415	9,087,585
2021 GO Note	Note	2022	2023	750,000	0	691,000			691,000		691,000
2022 GO Note	Note	2022	2042	425,000	0	425,000	1,067		423,933		423,933
Revenue Bonds and Notes											
Lease Rental Debt											
LOADER BACKHOE	Lease Rentals	2019	2022	101,030	11,871		11,871		0		0
Other											

(1) - excludes unamortized premium/discount

Total bonds and notes outstanding

10,236,628

Capitalized lease obligations

0

Net debt

10,236,628

ORWIGSBURG BORO, SCHUYLKILL County
STATEMENT OF CAPITAL EXPENDITURES

December 31, 2022

Category	Capital Purchases	Capital Construction	Total
Community Development			
Electric			
Fire			
Gas System			
General Government	10,070	1,211,598	1,221,668
Health			
Housing			
Libraries			
Mass Transit			
Parks			
Police	47,831		47,831
Recreation		19,220	19,220
Sewer	24,896	2,114,192	2,139,088
Solid Waste			
Streets / Highways		51,641	51,641
Water	153,106	1,600	154,706
Other: _____			
TOTAL CAPITAL EXPENDITURES	235,903	3,398,251	3,634,154

EMPLOYEE COMPENSATION

Total salaries, wages, commissions, etc. paid this year (including all employees and elected officials)

913,405

BOROUGH OF ORWIGSBURG
Notes to Financial Statements
December 31, 2022

COMMENTS

NOTE 1 BASIS OF ACCOUNTING

The financial statements are prepared on the accrual/modified accrual basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The underlying basis of accounting used to record transactions is similar to that prescribed by accounting principles generally accepted in the United States of America, however the financial data is presented within the accompanying annual financial report which is prepared for the purpose of complying with rules and regulations of the Department of Community and Economic Development of the Commonwealth of Pennsylvania, does not include supporting disclosures, government-wide statements, or cash flow statements, if applicable, and is not intended to be a complete presentation of Borough of Orwigsburg's assets, liabilities, revenues and expenses.

NOTE 2 PENSION

The Borough uses a defined benefit pension plan. This is not reported as a Fiduciary Fund of the Borough for reporting on the DCED report due to the fact the Borough does not hold the assets in a fiduciary capacity.

NOTE 3 LINE 471 - DEBT SERVICE

Principal payments do not match the debt statement because the Borough reports the debt of the business-type activities on the balance sheet, therefore the principal repayment reduces the liability and does not show as an expenditure.

NOTE 4 BASIS FOR QUALIFICATION

Accounting principles generally accepted in the United States of America require the pension liability and related deferred inflow of resources and deferred outflow of resources for an agent multiple employer plan to be supported by procedures testing the plan's allocation of fiduciary net position to each employer. The pension liability and related deferred inflows of resources, and deferred outflow of resources reported for the year ended December 31, 2022 is based on information from the pension plan as of December 31, 2021, however, evidence supporting the testing of the allocation of fiduciary net position to the employer was not available for the plan year ended December 31, 2021. The effects of this departure could not be determined.

NOTE 5 RESTATEMENT

During the current year, the pension liability and related deferred inflows of resources, and deferred outflows of resources from the pension plan as of December 31, 2020 were made available to the Borough to properly record pension activity. With the updated information, a restatement was made to adjust these items as of December 31, 2021.

BOROUGH OF ORWIGSBURG
Notes to Financial Statements (Continued)
December 31, 2022

In addition, the General fund balance Enterprise beginning net position was restated for adjustments made subsequent to filing the 2021 DCED report.

General Fund:

Fund balance, as originally stated, December 31, 2021	\$ 205,561
Restatement due to pension activity	(23,175)
Restatement due to subsequent adjustments	<u>114,492</u>
Fund balance, as restated - December 31, 2021	<u><u>\$ 296,878</u></u>

Enterprise Fund:

Net position, as originally stated - December 31, 2021	\$ 911,517
Restatement due to pension activity	99,314
Restatement due to subsequent adjustments	187,695
Restatements due to compensated absences	<u>(77,216)</u>
Net position, as restated - December 31, 2021	<u><u>\$ 1,121,310</u></u>